



City Comptroller



Department Description

The City Comptroller's Office is divided into three program functions for the City: accounting, reporting, and the design and maintenance of financial systems. These program functions are in alignment with the City's core vision and values and also serve to provide fiscal analysis supporting the City's operational management and legislative functions.

The Department's mission is:

To provide timely and accurate financial information and services to the public, City management and elected officials in order to effectively manage public resources

Goals and Objectives

The following goals and objectives represent the action plan for the Department.

Goal 1: Provide high quality financial reports in a timely manner

The Department will move toward accomplishing this goal by focusing on the following objective.

- Continue to develop centralized and standardized processes related to financial reporting

Goal 2: Engage in continuous improvement of the City's internal controls over financial operations

A strong system of internal control over financial operations of the city is essential to achieving management's objective of delivering timely, accurate financial information and ensuring compliance with laws, rules, professional standards and regulations. The Department will move toward accomplishing this goal by focusing on the following objectives.

- Assess material significance of business processes
- Maintain currency of documentation on business processes
- Encourage active participation and ownership of internal control processes

Goal 3: Provide high quality customer service

The Department will move toward accomplishing this goal by focusing on the following objective.

- Create and maintain a high level of customer service

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Goal 4: Promote employee development

The department will move toward accomplishing this goal by focusing on the following objective.

- Effectively monitor employee performance

Goal 5: Develop and retain a trained and skilled professional workforce

The Department will move toward accomplishing this goal by focusing on the following objectives.

- Promote training and professional development

Goal 6: Promote highest ethical standards

The Department will move toward accomplishing this goal by focusing on the following objectives:

- Provide staff and management training
- Conduct management review of the City's ethical standards with staff

Service Efforts and Accomplishments

In addition to providing basic accounting functions, the City Comptroller's Office has completed several significant projects. The recent completion of the City's long overdue 2003, 2004, 2005 and 2006 Comprehensive Annual Financial Reports (CAFRs) has been a major step toward restoring public confidence in the City's financial reporting processes. The implementation of an on-line employee timecard program, E-time, has improved the City's payroll functions. The implementation of self-sealing check technology has created significant cost savings and a more efficient, automated process. This process improvement has also allowed accounts payable staff to refine their overall efficiency and performance leading to improved payment processing time. The Comptroller's Office also participated in the Mayor's Kroll remediation project; as of the issuance of this document, 76% of the identified remediations have been completed. During Fiscal Year 2008, the Comptroller's office took over the leadership of this project and it is estimated that substantially all remediations will be completed by the end of Fiscal Year 2009.

Budget Dollars at Work: Performance Expectations

Goal 1: Provide high quality financial reports in a timely manner

Performance Measure	Baseline FY2007	Estimated FY2008	Target FY2009
1. Number of post closes booked at the end of the year	500	500	450
2. Number of awards/external recognition received such as Government Finance Officers Association (GFOA) Certificate of Achievement	1	0	1
3. Number of months post-close to issue the Comprehensive Annual Financial Report (CAFR)	48	15	8
4. Number of proposed adjusting entries provided by outside auditor	10	10	10

Goal 2: Engage in continuous improvement of the City's internal controls over financial operations

Performance Measure	Baseline FY2007	Estimated FY2008	Target FY2009
1. Number of documented accounting policies and procedures issued as part of the Comptroller's Internal Control Review Project	N/A	5	15
2. Percent of internal control and policy deficiencies noted in the independent auditor's SAS 61 report that have been corrected through the issuance of revised policies and procedures	N/A	50%	75%

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Performance Measure	Baseline FY2007	Estimated FY2008	Target FY2009
3. Number of quarterly updates to the City's Audit Committee on the status of the Comptroller's Internal Control Review Project	N/A	2	4
4. Percent of Kroll report remediations completed	76%	85%	90%
5. Percent of internal control documentation necessary to ensure internal control compliance with COSO for the City's OneSD system completed	N/A	10%	95%

Goal 3: Provide high quality customer service

Performance Measure	Baseline FY2007	Estimated FY2008	Target FY2009
1. Average turnaround time for processing 1472s	3-5 days	3-5 days	3 days
2. Average number of days to pay invoices	3-5 days	3-5 days	3 days
3. Customer satisfaction rating of the quality of service provided	N/A	80% - 'Meets Expectations' or above 60% - 'Exceeds Expectations' and above	90% - 'Meets Expectations' or above 75% - 'Exceeds Expectations' and above

Goal 4: Promote employee development

Performance Measure	Baseline FY2007	Estimated FY2008	Target FY2009
1. Percent of internal section reviews completed within one month of target	N/A	20%	80%

Goal 5: Develop and retain a trained and skilled professional workforce

Performance Measure	Baseline FY2007	Estimated FY2008	Target FY2009
1. Percent of employees compliant with Comptroller training policy	N/A	60%	90%

Goal 6: Promote highest ethical standards

Performance Measure	Baseline FY2007	Estimated FY2008	Target FY2009
1. Percent of employees compliant with the City's policies for ethics training	80%	90%	90%

Budget Dollars at Work: Sizing and Workload Data

	FY2005	FY2006	FY2007	Estimate FY2008	Proposed FY2009
Workload Data					
Number of employee payroll checks processed	N/A	305,000	280,000	275,000	275,000
Number of Comptroller's certificates issued	N/A	955	870	850	825
Number of purchase orders approved	N/A	9,556	8,900	8,200	8,300

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Department Summary

City Comptroller				
	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 PROPOSED	FY 2008-2009 CHANGE
Positions	107.00	99.00	103.00	4.00
Personnel Expense	\$ 10,286,826	\$ 10,035,526	\$ 10,491,187	\$ 455,661
Non-Personnel Expense	\$ 2,972,978	\$ 1,475,564	\$ 1,463,548	\$ (12,016)
TOTAL	\$ 13,259,804	\$ 11,511,090	\$ 11,954,735	\$ 443,645

Department Staffing

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 PROPOSED
GENERAL FUND			
City Comptroller			
Administrative Division	5.00	16.00	15.00
Govt Acct/Fin Reporting	0.00	22.00	31.00
Financial Systems Division	7.00	19.00	19.00
Accounting Services	38.00	13.00	11.00
Audit Division	12.00	16.00	17.00
Acctg Ops & Disbursements	30.00	5.00	0.00
Financial Rptg & Budget	15.00	8.00	8.00
Internal Controls	0.00	0.00	2.00
Total	107.00	99.00	103.00

Department Expenditures

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 PROPOSED
GENERAL FUND			
City Comptroller			
City Comptroller	\$ (656,597)	\$ -	\$ (336,665)
Administrative Division	\$ 3,363,778	\$ 3,480,155	\$ 3,387,568
Govt Acct/Fin Reporting	\$ -	\$ 2,151,265	\$ 3,348,492
Financial Systems Division	\$ 1,221,621	\$ 1,612,498	\$ 1,579,863
Accounting Services	\$ 3,872,594	\$ 1,383,459	\$ 1,160,620
Audit Division	\$ 1,362,885	\$ 1,540,995	\$ 1,843,616
Acctg Ops & Disbursements	\$ 2,458,423	\$ 667,574	\$ -
Financial Rptg & Budget	\$ 1,637,100	\$ 675,144	\$ 733,827
Internal Controls	\$ -	\$ -	\$ 237,414
Total	\$ 13,259,804	\$ 11,511,090	\$ 11,954,735

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Significant Budget Adjustments

GENERAL FUND

City Comptroller	Positions	Cost	Revenue
Salary and Benefit Adjustments Adjustments to reflect the annualization of the Fiscal Year 2008 negotiated salary compensation schedule, changes to average salaries, retirement contributions, retiree health contributions, and other benefit compensation.	0.00 \$	396,928 \$	0
Funding for the Enterprise Resource Planning (ERP) Limited Positions Addition of the following limited positions: 4.00 Accountant IVs, 1.00 Accountant II, 1.00 Payroll Audits Specialist II and 1.00 Financial Operations Manager and associated revenue to backfill FTE assigned to the Enterprise Resource Planning (ERP) project implementation.	7.00 \$	871,478 \$	875,378
Non-Discretionary Adjustments to expenses that are determined outside of the Department's direct control. Examples of these adjustments include utilities, insurance, and rent.	0.00 \$	783,102 \$	327,320
Internal Controls Additions Addition of 1.00 Principal Accountant and 1.00 Accountant III, and non-personnel expenditures for departmental support related to internal controls.	2.00 \$	337,414 \$	0
Revised Revenue Adjustment to reflect Fiscal Year 2009 revenue projections.	0.00 \$	0 \$	(257,698)
Vacancy Savings Adjustments in personnel expense from positions that are projected to be vacant for a period of time in Fiscal Year 2009 due to personnel transition and salary differentials for new employees.	0.00 \$	(361,988) \$	0
Savings from the Five-Year Financial Outlook Adjustments to personnel and non-personnel expenses, and revenue as a result of budget reductions discussed in the City's Five-Year Financial Outlook. These reductions are further described in Volume I, "Budget Overview and Schedules".	0.00 \$	(375,000) \$	0
Support for Information Technology Funding allocated according to a zero-based annual review of information technology funding requirements and priority analyses.	0.00 \$	(508,582) \$	0
City Auditor Transfer Transfer of 1.00 Assistant City Auditor & Comptroller, 1.00 Principal Accountant, 1.00 Accountant IV, and 2.00 Accountant IIs, and non-personnel expenditures to the City Auditor Department.	(5.00) \$	(699,707) \$	0

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Expenditures by Category

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 PROPOSED
PERSONNEL			
Salaries & Wages	\$ 6,990,858	\$ 6,584,643	\$ 6,941,879
Fringe Benefits	\$ 3,295,968	\$ 3,450,883	\$ 3,549,308
SUBTOTAL PERSONNEL	\$ 10,286,826	\$ 10,035,526	\$ 10,491,187
NON-PERSONNEL			
Supplies & Services	\$ 2,463,250	\$ 1,337,518	\$ 1,047,012
Information Technology	\$ 389,632	\$ 71,937	\$ 335,441
Energy/Utilities	\$ 105,701	\$ 51,714	\$ 67,427
Equipment Outlay	\$ 14,395	\$ 14,395	\$ 13,668
SUBTOTAL NON-PERSONNEL	\$ 2,972,978	\$ 1,475,564	\$ 1,463,548
TOTAL	\$ 13,259,804	\$ 11,511,090	\$ 11,954,735

Revenues by Category

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 PROPOSED
GENERAL FUND			
Charges for Current Services	\$ 146,159	\$ 108,395	\$ 1,017,808
Transfers from Other Funds	\$ 2,875,880	\$ 2,642,442	\$ 2,678,029
TOTAL	\$ 3,022,039	\$ 2,750,837	\$ 3,695,837

Salary Schedule

GENERAL FUND

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<i>Class</i>	<i>Position Title</i>	<i>FY 2008 Positions</i>	<i>FY 2009 Positions</i>	<i>Salary</i>	<i>Total</i>
1100	Accountant III	17.00	18.00	\$ 70,639	\$ 1,271,496
1103	Account Audit Clerk	13.00	13.00	\$ 39,169	\$ 509,197
1107	Administrative Aide II	1.00	2.00	\$ 50,492	\$ 100,984
1133	Sr Account Audit Clerk	4.00	3.00	\$ 45,687	\$ 137,061
1183	Accountant IV	11.00	14.00	\$ 90,418	\$ 1,265,854
1348	Info Systems Analyst II	2.00	2.00	\$ 64,077	\$ 128,154
1535	Clerical Assistant II	1.00	1.00	\$ 35,402	\$ 35,402
1617	Micrographics Clerk	1.00	1.00	\$ 33,907	\$ 33,907
1649	Payroll Audit Specialist II	5.00	6.00	\$ 48,231	\$ 289,388
1842	Accountant II	26.00	25.00	\$ 61,921	\$ 1,548,015
1876	Executive Secretary	1.00	1.00	\$ 52,009	\$ 52,009
1879	Sr Clerk/Typist	1.00	1.00	\$ 43,313	\$ 43,313
1886	Payroll Audit Supv-Auditor	1.00	1.00	\$ 58,151	\$ 58,151
2107	Asst City Auditor & Compt	2.00	0.00	\$ -	\$ -
2132	Department Director	0.00	1.00	\$ 150,010	\$ 150,010
2217	Financial Operations Manager	4.00	5.00	\$ 133,793	\$ 668,964

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Salary Schedule

GENERAL FUND

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<i>Class</i>	<i>Position Title</i>	<i>FY 2008 Positions</i>	<i>FY 2009 Positions</i>		<i>Salary</i>	<i>Total</i>
2228	Principal Accountant	9.00	9.00	\$	99,923	\$ 899,305
	Vacancy Savings	0.00	0.00	\$	-	\$ (312,005)
	Temporary Help	0.00	0.00	\$	-	\$ 62,674
	Total	99.00	103.00		\$	6,941,879
CITY COMPTROLLER TOTAL		99.00	103.00		\$	6,941,879